

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**27 Lincoln  
0519 Troy Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,613,798.46	1,595,541.02	3,257.44	15,000.00	0.00	0.00
21XX Support Services - Students	52,882.19	52,882.19	0.00	0.00	0.00	0.00
222X Educational Media Services	37,763.25	37,763.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	99,981.79	99,981.79	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	105,341.16	105,341.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,345.44	0.00	36,054.07	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	174,322.28	174,322.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	96,559.57	96,559.57	0.00	0.00	0.00	0.00
31XX Food Services	165,372.37	165,372.37	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,125.00	3,125.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	18,217.45	18,217.45	0.00	0.00	0.00	0.00
<b>Totals</b>	2,412,708.96	2,349,106.08	39,311.51	15,000.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,412,708.96					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 39,311.51/2,349,106.08		1.67%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**27 Lincoln**  
**0520 Troy H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	981,358.46	961,057.83	0.00	20,300.63	0.00	0.00
21XX Support Services - Students	36,585.78	36,585.78	0.00	0.00	0.00	0.00
222X Educational Media Services	43,537.39	43,537.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	98,879.38	98,879.38	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	103,149.61	103,149.61	0.00	0.00	0.00	0.00
25XX Support Services - Business	37,122.94	0.00	29,540.03	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	161,554.51	161,554.51	0.00	0.00	0.00	0.00
27XX Student Transportation Services	91,510.88	91,510.88	0.00	0.00	0.00	0.00
31XX Food Services	17,110.36	17,110.36	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	32,038.73	32,038.73	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	64,573.55	64,573.55	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,344.80	0.00	XXXXXXXXXX	14,344.80	0.00	0.00
<b>Totals</b>	1,681,766.39	1,609,998.02	29,540.03	34,645.43	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,681,766.39					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 29,540.03/1,609,998.02		1.83%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberemba at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**27 Lincoln**  
**0522 Libby K-12 Schools**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	6,872,594.69	6,865,791.17	1,339.17	5,464.35	0.00	0.00
21XX Support Services - Students	296,279.39	296,279.39	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	305,313.01	305,313.01	0.00	0.00	0.00	0.00
222X Educational Media Services	294,334.39	294,334.39	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	365,808.33	365,808.33	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	825,178.31	825,178.31	0.00	0.00	0.00	0.00
25XX Support Services - Business	309,681.96	0.00	268,942.66	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	1,018,218.82	958,593.60	1,537.22	58,088.00	0.00	0.00
27XX Student Transportation Services	534,438.70	534,438.70	0.00	0.00	0.00	0.00
31XX Food Services	310,800.27	310,800.27	0.00	0.00	0.00	0.00
33XX Community Services	40,397.18	40,397.18	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,340.48	24,340.48	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	188,904.98	188,904.98	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	41,682.83	0.00	XXXXXXXXXX	41,682.83	0.00	0.00
52XX Capital Leases or Long Term Notes with Board of In	96,500.00	0.00	XXXXXXXXXX	0.00	96,500.00	0.00
62XX Resources Transferred to Other School Districts or	12,445.00	12,445.00	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	<b>11,536,918.34</b>	<b>11,022,624.81</b>	<b>271,819.05</b>	<b>105,235.18</b>	<b>96,500.00</b>	<b>0.00</b>

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**27 Lincoln**  
**0522 Libby K-12 Schools**

<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	11,536,918.34					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 271,819.05/11,022,624.81			2.47%		
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]			%		
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B			%		
	C2 Enter FY04 rate (2.29%) or 0.00% if no FY04 rate			%		
	Subtract C2 from C1			%		
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.			%		

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**27 Lincoln**  
**0527 Eureka Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,010,578.32	2,008,596.26	151.92	1,830.14	0.00	0.00
21XX Support Services - Students	213,874.95	213,607.58	0.00	267.37	0.00	0.00
221X Improvement of Instruction Services	16,280.43	16,280.43	0.00	0.00	0.00	0.00
222X Educational Media Services	84,187.34	80,393.56	0.00	3,793.78	0.00	0.00
23XX Support Services - General Administration	151,983.33	151,235.60	0.00	747.73	0.00	0.00
24XX Support Services - School Administration	238,492.11	238,492.11	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	297,491.95	261,864.81	0.00	35,627.14	0.00	0.00
27XX Student Transportation Services	190,139.50	160,036.47	0.00	30,103.03	0.00	0.00
31XX Food Services	174,354.99	174,354.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15.20	15.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,041.97	19,041.97	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	51,930.76	0.00	XXXXXXXXXX	51,930.76	0.00	0.00
<b>Totals</b>	3,448,370.85	3,323,918.98	151.92	124,299.95	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,448,370.85					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 151.92/3,323,918.98		0.00%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

27 Lincoln  
0528 Lincoln County H S

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,361,048.49	1,318,320.70	0.00	42,727.79	0.00	0.00
21XX Support Services - Students	82,933.82	82,668.84	0.00	264.98	0.00	0.00
221X Improvement of Instruction Services	690.61	690.61	0.00	0.00	0.00	0.00
222X Educational Media Services	61,765.89	57,615.16	0.00	4,150.73	0.00	0.00
23XX Support Services - General Administration	121,602.02	120,854.29	0.00	747.73	0.00	0.00
24XX Support Services - School Administration	190,022.46	184,756.51	1,925.42	3,340.53	0.00	0.00
26XX Operation and Maintenance of Plant Services	212,857.47	197,093.01	0.00	15,764.46	0.00	0.00
27XX Student Transportation Services	137,263.03	112,160.01	0.00	25,103.02	0.00	0.00
31XX Food Services	5,000.00	5,000.00	0.00	0.00	0.00	0.00
33XX Community Services	1,120.01	1,120.01	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	17,879.44	17,879.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	123,680.08	123,680.08	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	37,416.63	0.00	XXXXXXXXXX	37,416.63	0.00	0.00
<b>Totals</b>	2,353,279.95	2,221,838.66	1,925.42	129,515.87	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,353,279.95					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 1,925.42/2,221,838.66		0.09%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**27 Lincoln  
0529 Fortine Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	196,255.07	196,255.07	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	6,648.47	6,648.47	0.00	0.00	0.00	0.00
222X Educational Media Services	7,570.71	7,570.71	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	1,202.05	1,202.05	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	16,027.08	16,027.08	0.00	0.00	0.00	0.00
25XX Support Services - Business	32,976.05	0.00	31,005.09	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	42,756.62	42,756.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	69,481.14	69,481.14	0.00	0.00	0.00	0.00
31XX Food Services	32,936.55	32,936.55	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	620.71	620.71	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	406,474.45	373,498.40	31,005.09	0.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	406,474.45					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 31,005.09/373,498.40		8.30%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**27 Lincoln**  
**0530 McCormick Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	44,561.44	44,561.44	0.00	0.00	0.00	0.00
21XX Support Services - Students	301.75	301.75	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	831.36	831.36	0.00	0.00	0.00	0.00
222X Educational Media Services	25,830.46	25,830.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	491.00	491.00	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,324.25	0.00	17,324.25	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,344.14	14,344.14	0.00	0.00	0.00	0.00
27XX Student Transportation Services	12,416.02	11,818.07	0.00	597.95	0.00	0.00
<b>Totals</b>	116,100.42	98,178.22	17,324.25	597.95	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	116,100.42					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 17,324.25/98,178.22		17.65%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.



# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**27 Lincoln  
0532 Sylvanite Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	46,260.11	46,260.11	0.00	0.00	0.00	0.00
21XX Support Services - Students	2,849.60	2,849.60	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	1,063.76	1,063.76	0.00	0.00	0.00	0.00
222X Educational Media Services	14,248.52	6,963.90	0.00	7,284.62	0.00	0.00
25XX Support Services - Business	11,889.40	0.00	11,753.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	14,971.23	13,309.69	0.00	1,661.54	0.00	0.00
27XX Student Transportation Services	347.90	347.90	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	483.92	483.92	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	273.12	0.00	XXXXXXXXXX	273.12	0.00	0.00
<b>Totals</b>	92,387.56	71,278.88	11,753.19	9,219.28	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	92,387.56					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 11,753.19/71,278.88		16.49%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

**See Example on Page 6 of Instructions.**

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# Schedule A - Restricted Fixed Indirect Cost Rate

## With Carry Forward Adjustment

### For FY2005-06 Using FY04 Expenditures

**27 Lincoln**  
**0533 Yaak Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	49,988.09	48,828.51	0.00	1,159.58	0.00	0.00
222X Educational Media Services	160.48	160.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	17,377.84	0.00	17,377.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	5,457.26	5,457.26	0.00	0.00	0.00	0.00
27XX Student Transportation Services	2,918.50	2,918.50	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	41.61	41.61	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	75,943.78	57,406.36	17,377.84	1,159.58	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	75,943.78					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 17,377.84/57,406.36		30.27%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (7.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-.		%			

See Example on Page 6 of Instructions.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.

# Schedule A - Restricted Fixed Indirect Cost Rate With Carry Forward Adjustment For FY2005-06 Using FY04 Expenditures

**27 Lincoln  
0534 Trego Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	199,262.28	199,262.28	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	100.00	100.00	0.00	0.00	0.00	0.00
222X Educational Media Services	3,569.22	3,569.22	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	23,313.60	23,313.60	0.00	0.00	0.00	0.00
25XX Support Services - Business	31,711.32	0.00	24,038.58	2,675.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	53,144.72	53,144.72	0.00	0.00	0.00	0.00
27XX Student Transportation Services	32,150.60	32,150.60	0.00	0.00	0.00	0.00
31XX Food Services	47,990.16	47,042.21	447.95	500.00	0.00	0.00
34XX Extracurricular - Activities	1,136.28	1,136.28	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or	715.17	715.17	XXXXXXXXXX	0.00	0.00	0.00
<b>Totals</b>	393,093.35	360,434.08	24,486.53	3,175.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	393,093.35					
<b>Line A</b>	Preliminary Indirect Cost Rate [C divided by B] 24,486.53/360,434.08		6.79%			
<b>Line B</b>	Requested Indirect Cost Rate [Adjusted C divided by Adjusted B]		%			
<b>Line C</b>	Carry Forward Adjustment:					
	C1 Enter greater of line A or B		%			
	C2 Enter FY04 rate (0.00%) or 0.00% if no FY04 rate		%			
	Subtract C2 from C1		%			
<b>Line D</b>	Final Rate After Carry Forward Adjustment					
	Line A or B plus/minus Line C					
	If Line D is negative, enter -0-		%			

**See Example on Page 6 of Instructions.**

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, and the indirect cost recovery project may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination and severance pay. A detailed listing of accounts is available upon request. Call Jim Oberembt at 444-1257.